

# The Gazette of India



## EXTRAORDINARY PART II—Section 3 PUBLISHED BY AUTHORITY

No. 249] NEW DELHI, SATURDAY, AUGUST 20, 1955

### CENTRAL BOARD OF REVENUE

#### NOTIFICATION

#### INCOME-TAX

New Delhi, the 17th August 1955

**S.R.O. 1806.**—In exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922, the Central Board of Revenue hereby directs that with effect from the 22nd day of August, 1955, the following further amendments shall be made in the Indian Income-tax Rules, 1922 the same having been published as required by sub-section (4) of the section, namely:—

In rule 19 of the said Rules—

(1) In Form A—

(a) In column 4 of the headings in Part I, the words "in Jammu and Kashmir or in an erstwhile Indian State or" and the word "foreign" in the second place where it occurs, shall be omitted;

(b) In Part II—

(i) in item 4, existing sub-items (c) and (d) shall be relettered as sub-items (d) and (e) respectively, and after the sub-item "(b) a recognised provident fund or" the sub-item "(c) a provident fund established under the Employees Provident Fund Act, 1952, or" shall be inserted;

(ii) item 7 shall be omitted, and items 8, 9, and 10 shall be re-numbered as items 7, 8 and 9 respectively;

(c) after Part III, the following Part shall be inserted, namely:—

"Part IIIA.

Particulars to be filled up in the case of Hindu Undivided families only.

Name of family.....

Address.....

Serial No.	Names of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
1	2	3	4	5

(d) in the table in Part IV,—

- (i) in the column "Cost of additions to or alterations, extensions or improvements to any of the assets of the business", after the word "business", the words "profession or vocation" shall be inserted;
- (ii) in the column "Depreciation of any of the assets of the business", after the word 'business', the words "profession or vocation or development rebate in respect of any of the assets of the business" shall be inserted;
- (iii) after the column "Depreciation allowable as shown in Part V of this Return", the column "Development rebate allowable as shown in Part V of this Return" shall be inserted;
- (iv) in column (ii) under the head "Scientific Research Expenditure", after the words "such scientific research", the words "for research in social science or for statistical research related to the class of the business carried on" shall be inserted;

(e) in Part V, after Note (4), the following table shall be inserted, namely:—  
"Development rebate under section 10(2)(vib)

Statement of particulars prescribed for the purposes of clause (vi) of section 10(2) of the Indian Income-tax Act, 1922, and of the amount of Development Rebate allowable.

Description of new machinery and plant installed	Actual cost of new machinery and plant installed	Date of installation	Rate per cent	Amount of rebate	Remarks
1	2	3	4	5	6

(f) in Part VI,—

(i) after column 10, the following column shall be inserted, namely:—

In case of property occupied by the owner for his own residence, half of the annual value or Rs. 1800/- whichever is less

10A

”;

(ii) in the heading of column 11, for the expression "cols. 9 and 10", the expression "cols. 9, 10 and 10A" shall be substituted;

(iii) in item (ii) at the bottom, for the figures "1954" the figures "1956" shall be substituted;

(g) in the first declaration immediately after Part VII, after the figure "III", the figure and letter "IIIA", shall be inserted;

(h) after the second declaration immediately after Part VII, the following third declaration shall be inserted, namely:—

“\*\*I also declare that I was a

\*married individual/widow/widower  
an unmarried individual.

at the end of the previous year for which the return is made.”;

(i) after item (e) of Note 2 below the third declaration [as inserted by amendment (1)(h)], the following Note shall be inserted, namely:—

“\*\*NOTE 3.—This declaration should be made in the case of an individual.”

(2) In Form B—

(a) in column 4, of the headings in Part I, the words "in Jammu and Kashmir or in an erstwhile Indian State or", and the word "foreign" in the second place where it occurs, shall be omitted;

## (b) In Part II—

(i) In item 4, existing sub-items (c) and (d) shall be relettered as sub-items (d) and (e) respectively, and after the sub-item "(b) a recognised provident fund or" the sub-item "(c) a provident fund established under the Employees Provident Fund Act, 1952 or" shall be inserted;

(ii) item 7 shall be omitted, and items 8, 9 and 10 shall be re-numbered as items 7, 8 and 9 respectively;

(c) after Part III, the following Part shall be inserted, namely:—  
"Part IIIA.

Particulars to be filed up in the case of Hindu undivided families only.

Name of family.....

Address.....

Serial No.	Name of members of the family at the end of the previous year who were entitled to claim partition	Relationship	Age at the end of the previous year	Remarks
1	2	3	4	

## (d) in Part IV,—

(i) after column 10, the following column shall be inserted, namely:—

"In case of property occupied by the owner for his own residence, half of the annual value or Rs. 1800/- whichever is less

10A

";

(ii) in the heading of column 11, for the expression "cols. 9 and 10", the expression "cols. 9, 10 and 10A" shall be substituted;

(iii) in item (ii) at the bottom, for the figures "1954" the figures "1956" shall be substituted;

(e) in the first declaration immediately after Part IV, after the figure "III", the figure and letter "IIIA", shall be inserted;

(f) after the second declaration immediately after Part IV, the following third declaration shall be inserted, namely:—

"\*\*I also declare that I was a

\*married individual/widow/widower

an unmarried individual.

at the end of the previous year for which the return is made.";

(g) after item (c) of Note 2 below the third declaration [as inserted by amendment (2)(f)], the following Note shall be inserted, namely:—

"\*\*NOTE 3.—This declaration should be made in the case of an individual."

[No. 66.]

V. V. CHARI, Member.

